

ANNO QUADRAGESIMO SEXTO

GEORGII III. REGIS.

CAP. LXII.

An Act for granting to His Majesty, until the Twenty-ninth Day of *September* One thousand eight hundred and six, certain Duties on the Importation, and to allow certain Drawbacks and Bounties on the Exportation of certain Sorts of Iron, Sugar, and Tea into and from *Ireland*. [13th *June* 1806.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal Subjects the Commons of the United Kingdom of *Great Britain* and *Ireland*, in Parliament assembled, towards raising the Supplies granted to Your Majesty, and for the Support of Your Majesty's Government, do most humbly beseech Your Majesty that it may be enacted; and be it enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That, from and after the Fourteenth Day of *June* One thousand eight hundred and six, and during the Continuance of this Act, there shall be raised, levied, collected, and paid, unto and for the Use of His Majesty, His Heirs and Successors, in ready Money, (except as herein-after is provided) without any Discount whatever, upon the Importation of the several Sorts of Iron, Sugar, and Tea, mentioned and set forth in the Schedule hereunto annexed marked (A), imported into *Ireland*, the several Duties inserted, described, and set forth in Figures in the said Schedule; and that there shall also be paid or allowed the several Drawbacks in respect of the said Duties as the same are also respectively inserted, described, and set forth, in Figures in the

From June 14, 1806, the Duties mentioned in Schedule (A), and the Drawbacks mentioned in Schedules (A) and (C), on Iron, Sugar, and Tea, shall be paid and allowed.

the ſaid Schedule marked (A), and in the Schedule marked (C), in lieu and full Satisfaction of all Duties and Drawbacks payable in *Ireland* upon the Importation and Exportation of Iron, Sugar, and Tea, of the like Sorts under or by virtue of any Act or Acts of Parliament in force in *Ireland* at the Time of the paſſing of this Act.

Duties to be payable on ſuch Goods which ſhall not have been entered before June 14, 1806;

II. And be it further enacted, That the ſeveral and reſpective Duties by this Act granted on the Importation into *Ireland*, of the Goods, Wares, and Merchandize in this Act, or the ſaid Schedule marked (A), mentioned, ſhall be charged and payable on all ſuch Goods, Wares, and Merchandize, which ſhall not have been entered on or before the ſaid Fourteenth Day of *June* One thouſand eight hundred and ſix, or on which the Duties due and payable on the Importation thereof ſhall not have been paid, notwithſtanding ſuch Goods, Wares, and Merchandize may have been imported into *Ireland* before the ſaid Fourteenth Day of *June* One thouſand eight hundred and ſix.

and on Goods in Warehouſe.

III. And be it further enacted, That the Duties mentioned and ſet forth in the ſaid Schedule marked (A), ſhall be charged and payable on all ſuch of the Goods, Wares, and Merchandize therein mentioned, as, having been imported into *Ireland*, have been or ſhall be warehouſed, and ſhall remain at the Time of the paſſing of this Act in Warehouſes in purſuance of any Authority of any Act or Acts of Parliament in force for that Purpoſe, although ſuch Goods, Wares, or Merchandize, may have been imported before the paſſing of this Act: Provided always, that ſuch Duties ſhall not be charged or payable on any ſuch Goods, Wares, or Merchandize, until the Time when the Duties, which ſuch Goods, Wares, and Merchandize would have been ſubject to before the paſſing of this Act, ſhall be payable; and that in all Caſes where any Intereſt is by Law made payable on the Amount of any Duties ſecured by Bond, ſuch Intereſt ſhall be calculated up to the ſaid Fourteenth Day of *June* on the Amount of the Duties payable under any Act or Acts in force at the Time of the paſſing of this Act; and that, from the ſaid Fourteenth Day of *June* up to the Time of the diſcharging of the ſaid Bond ſuch Intereſt ſhall be calculated upon the Amount of the Duties payable under this Act, and ſuch Intereſt ſhall be paid accordingly before any ſuch Bonds ſhall be diſcharged.

The Countervailing Duties on refined Sugar mentioned in Schedule (B) ſhall be paid;

IV. And whereas it is expedient, purſuant to the Proviſions of the Acts for the Union of *Great Britain* and *Ireland*, that, in reſpect of the increaſed Duties hereby impoſed on Brown or Muſcovado Sugar imported into *Ireland*, increaſed counterwailing Duties ſhould be charged on the ſeveral Sorts of refined Sugar mentioned, deſcribed, and ſet forth in the Table or Schedule hereunto annexed marked (B), being the Produce or Manufacture of *Great Britain*, and imported from thence into *Ireland*, ſufficient to countervail the ſaid increaſed Duties on Brown or Muſcovado Sugar imported into *Ireland*; be it therefore further enacted, That, from and after the paſſing of this Act, there ſhall be charged on the ſeveral Sorts of refined Sugar mentioned, ſet forth, and deſcribed in the Table or Schedule marked (B), the ſeveral countervailing Duties therein in Figures reſpectively inſerted, deſcribed, and ſet forth, in lieu and full Satisfaction of all countervailing Duties whatever, payable on ſuch refined Sugar under or by

by virtue of any Act or Acts of Parliament in force in *Ireland* at the Time of the paſſing of this Act; and that upon the Exportation of any Article of like Denomination, being of the Growth, Product, or Manufacture of *Ireland* to *Great Britain*, there ſhall be allowed and given a Drawback equal in Amount to the countervailing Duty on the like Article in the ſaid Schedule, in lieu and full Satisfaction of all Drawbacks now allowed by Law on the ſame.

And on the Exportation of ſuch Sugar the Drawbacks and Bounties ſet forth in Schedule (C) ſhall be allowed.

V. And whereas it is expedient, on Account of the increaſed Duty by this Act impoſed on Brown or Muſcovado Sugar imported into *Ireland*, that increaſed Drawbacks and Bounties or Allowances ſhould be paid on the Exportation from *Ireland* of Sugar of the *Britiſh* Plantations in the ſame State in which it was imported, and of all refined Sugar manufactured from ſuch Sugar on the Importation whereof the Duties impoſed by this Act ſhall have been duly paid; be it therefore enacted, That there ſhall be paid and allowed on the Exportation from *Ireland* of any ſuch refined Sugar the increaſed Drawbacks and Bounties or Allowances mentioned and ſet forth in the Schedule marked (C), to this Act annexed, in lieu and full Satisfaction of all Drawbacks and Bounties or Allowances payable in *Ireland*, on the Exportation of refined Sugar under any former Act or Acts in force in *Ireland* at the Time of the paſſing of this Act: Provided always, that the Drawbacks and Bounties now payable by Law ſhall continue to be paid and allowed on all refined Sugar manufactured from raw Sugar on the Importation whereof the Duties impoſed by this Act ſhall not be paid; and that the increaſed Drawbacks and Bounties or Allowances by this Act granted ſhall not be paid or allowed on any refined Sugar unleſs it ſhall appear that the increaſed Duty by this Act impoſed was paid on the raw Sugar from which ſuch refined Sugar was produced: Provided alſo, that ſuch increaſed Drawbacks and Bounties or Allowances ſhall be paid and payable, and allowed and allowable in ſuch Manner and under ſuch Rules, Regulations, Reſtrictions, and Conditions, in all reſpects as the Drawbacks and Bounties or Allowances on Exportation of refined Sugar from *Ireland* are paid and payable and allowed or allowable under and by virtue of the ſeveral Acts in force in *Ireland*, reſpecting ſuch Drawbacks and Bounties or Allowances at the Time of the paſſing of this Act.

Treaſury of Ireland authorized to ſuſpend Payment of Part of the Duty on Sugar in the Caſes herein mentioned.

VI. And be it further enacted, That if it ſhall appear by Notice publiſhed in the *London Gazette* in Manner preſcribed by Law in *Great Britain*, and publiſhed in the *Dublin Gazette* in Manner preſcribed by Law in *Ireland*, that the Average Price of Brown or Muſcovado Sugar for the Six Weeks preceding the Firſt Day of *June* One thouſand eight hundred and ſix, or for the Two Months preceding the Firſt Day of *Auguſt* One thouſand eight hundred and ſix, or for the Two Months preceding the Firſt Day of *October* One thouſand eight hundred and ſix, or for the Four Months preceding the Fifth Day of *January*, the Fifth Day of *May*, and the Fifth Day of *September*, reſpectively, in every ſucceeding Year, ſhall be below Forty-nine Shillings the Hundred Weight, then and in ſuch Caſe it ſhall be lawful for the Lord High Treaſurer, or the Commiſſioners of His Majeſty's Treaſury in *Ireland*, or any Three or more of them for the Time being, and they are hereby authorized to ſuſpend, until the Publication in the *Dublin Gazette* as aforeſaid of the Average Prices of the ſucceeding Four Months, the Payment of the Sum of One Shilling in the Hundred Weight, Part of the Duty on Sugar by this Act granted; and

if ſuch Average Prices ſhall be below Forty-eight Shillings, then of Two Shillings of the ſaid Duty; and if ſuch Average Prices ſhall be below Forty-ſeven Shillings, then Three Shillings of ſuch Duty, in caſe the whole Duty granted by this Act ſhall at ſuch Days and Times reſpectively be payable under this Act, or any Act for continuing the ſame, and to continue any ſuch Suſpenſion if ſuch Average Prices ſo publiſhed ſhall continue below ſuch Sums of Forty-nine Shillings, Forty-eight Shillings, and Forty-ſeven Shillings the Hundred Weight reſpectively, or to alter the Amount of any ſuch Suſpenſion of Duty according to ſuch Average Prices as aforeſaid, and ſo from Time to Time ſo long as ſuch Average Prices of ſuch Sugar ſhall continue to be below ſuch reſpective Prices the Hundred Weight as aforeſaid, and to take off ſuch Suſpenſion when ſuch Average Prices ſo publiſhed ſhall be above Forty-nine Shillings the Hundred Weight, and again in like Manner to ſuſpend the ſame; and every ſuch Suſpenſion, and alſo every Alteration or Termination of any ſuch Suſpenſion, ſhall be publiſhed Three Times in the *Dublin Gazette* immediately after every ſuch Suſpenſion, Alteration, or Termination thereof.

Duties may be ſecured by Bond.

VII. Provided always, and be it enacted, That in all Caſes where the Whole or any Part of the Duties on the Importation of any Goods, Wares, or Merchandize into *Ireland* are permitted to be ſecured by Bond or otherwiſe by virtue of any Act or Acts of Parliament in force in *Ireland* at the Time of ſuch Importation, the Duties by this Act granted or impoſed may in like Manner, and under the ſame Rules, Regulations, Reſtrictions, and Conditions, be permitted to be ſecured by Bond or otherwiſe.

Duties to be carried to the Iriſh Conſolidated Fund.

VIII. And be it further enacted, That all the Duties, Drawbacks, Bounties, and Allowances in this Act and the reſpective Schedules hereunto annexed, ſpecified, mentioned, and contained, ſhall be paid and payable and received and receiveable in *Britiſh* Currency, and that all the ſaid Duties ſhall be carried to and made Part of the Conſolidated Fund of *Ireland*; and that the ſaid Duties, Drawbacks, Allowances, and Bounties, ſhall be paid and received upon the ſeveral Articles and Things in this Act and the reſpective Schedules hereunto annexed, ſpecified, mentioned, and contained, according to the Tale, Weight, Gauge, Meaſure, or Value of the ſaid Articles reſpectively ſpecified, and alſo in Proportion upon any greater or leſs Number, Weight, Quantity, Meaſure, or Value of ſuch Articles, Matters, and Things reſpectively.

Duties to be levied as other Duties of Cuſtoms and Excile.

IX. And be it further enacted, That the ſeveral Rates and Duties and Drawbacks hereby granted and allowed, and all Penalties and Forfeitures in reſpect thereof, ſhall be raiſed, levied, collected, and paid unto His Majeſty, His Heirs and Succeſſors, in the ſame Manner, and under ſuch Powers and Authorities, and by ſuch Ways and Methods, and according to ſuch Rules and Directions, and under ſuch Penalties and Forfeitures, as are appointed, directed, and expreſſed for the raiſing, collecting, levying, paying, and managing of Duties and Drawbacks payable on Goods, Ware, and Merchandize imported into and exported from *Ireland*, in and by an Act of Parliament, made in *Ireland* in the Fourteenth and Fifteenth Years of His late Majeſty King *Charles* the Second, intituled, *An Act for ſettling of the Exciſe or New Impoſt upon His Majeſty, His Heirs and Succeſſors, according to the Book of Rates therein inſerted*, and by any other Act or Acts in force in *Ireland* relating to the Revenue of Cuſtoms

and Excise, or either of them, as fully and effectually to all Intents and Purposes as if the same were herein expressed and enacted, with the like Remedy of Appeal to and for the Party or Parties aggrieved as in and by the said last mentioned Act, passed in the Fourteenth and Fifteenth Years of the Reign of His said late Majesty King *Charles* the Second, or any other Act or Acts as aforesaid, is provided.

Act may be altered or repealed this Session

X. And be it further enacted, That this Act may be amended, altered, or repealed, by any Act or Acts to be made in this present Session of Parliament.

Continuance of Act.

XI. And be it further enacted, That this Act shall be and continue in force until and upon the Twenty-ninth Day of *September* One thousand eight hundred and six, and no longer.

SCHEDULES to which this Act refers.

Schedule A.

DUTIES payable on the Importation into *Ireland* of the Goods, Wares, and Merchandize therein enumerated or described (not being the Growth, Produce, or Manufacture of *Great Britain*); and of the Drawbacks to be allowed on the due Exportation thereof from *Ireland*, in lieu of Duties and Drawbacks on the like Articles under former Acts.

ARTICLES.	Duty. £. s. d.	Drawback. £. s. d.
Iron, the Ton of Twenty Hundred Weight, in Bars or unwrought,		
—— of the Produce of any Britiſh Colony or Plantation in America, or of the Produce of the United States of America, and imported from thence - -	0 10 0	0 10 0
—— of any other Country - - -	2 0 0	2 0 0
—— ſlit or hammered into Rods, and Iron drawn or hammered leſs than ¾ of an Inch ſquare, imported in Shipping of the United Kingdom - -	2 16 10	2 16 10
—— in foreign Shipping - - -	3 1 7	3 1 7
Sugar, the cwt.		
—— of the Britiſh Plantations;		
—— White - - -	1 15 0	*
—— Brown or Muſcovado - -	1 10 0	*
* For the Drawbacks See Schedule (C), to this Act annexed.		
—— of the Growth, Produce, or Manufacture of the Eaſt Indies, having been imported into England by the United Company of Merchants of England trading to the Eaſt Indies, for every £.100 of the Value thereof, Britiſh Currency, according to the Groſs Price at which ſuch Sugar ſhall have been publickly ſold at the Eaſt India Company's Sale in London -	45 1 2	45 1 2
—— and further, for every Hundred Weight of ſuch Sugar - - - - -	0 8 8	0 8 8
Tea, viz.		
—— imported from Great Britain, having been purchaſed at any of the Sales of the Eaſt India Company in London for leſs than 2*s.* 6*d.* Britiſh the lb. avoirdupois, for every £.100 of the Value thereof, according to ſuch Price - - -	71 14 0	68 4 0

Schedule B.

COUNTERVAILING DUTIES payable on Refined Sugar of the Manufacture of Great Britain (in lieu of Countervailing Duties on the like Articles under former Acts) imported into Ireland

	Duty.
SUGAR REFINED.	
For and upon every cwt. containing 112 lbs.	£. s. d.
Of all Sugar called Baſtards, whole or ground	1 10 0
——— Lumps	2 16 3¼
——— Single Loaf	3 0 0
——— Powder, Loaf, and Double Loaf	3 4 5¼
——— Sugar Candy, Brown	2 16 3¼
——— White	3 4 5¼
Sugar Refined of any other Sort	3 4 5¼

Schedule C.

TABLE of Drawbacks and Bounties on certain Sugars to be allowed and paid in lieu of former Drawbacks and Bounties on the like Articles.

Prices of Brown or Muſcovado Sugar at which Drawbacks and Bounties are payable.	1. Drawback to be allowed on Sugar of the Britiſh Plantations in the ſame ſtate in which it was imported, and Bounty on refined Sugar being ground or powdered Sugar	2. Bounty on refined Sugar called Baſtards or refined Loaf Sugar broken in Pieces.	3. Bounty on other refined Sugar in Loaf complete and whole, or Lump duly refined.
If the Average Price of Brown or Muſcovado Sugar publiſhed in the London Gazette ſhall not exceed 40s. Sterling the cwt.	Sterling, the Cwt.	Sterling, the Cwt.	Sterling, the Cwt.
	33s. 0d.	37s. 6d.	60s. 0d.
If it ſhall exceed 40s. and not exceed 45s.	31 6	37 6	57
45 - 50	30	37 6	54
50 - 58	30	30	51
58 - 60	27	27	46 6
60 - 62	24	24	40 6
62 - 64	21	21	36
64 - 66	18	18	30
66 - 68	15	15	25 6
68 - 70	12	12	19 6
If it ſhall exceed 70	Nothing.	Nothing.	Nothing.

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